

**Grant Parish School Board  
Colfax, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
April 30, 2002**

**Grant Parish School Board**

**Student Activity Funds  
Agreed-Upon Procedures  
April 30, 2002**

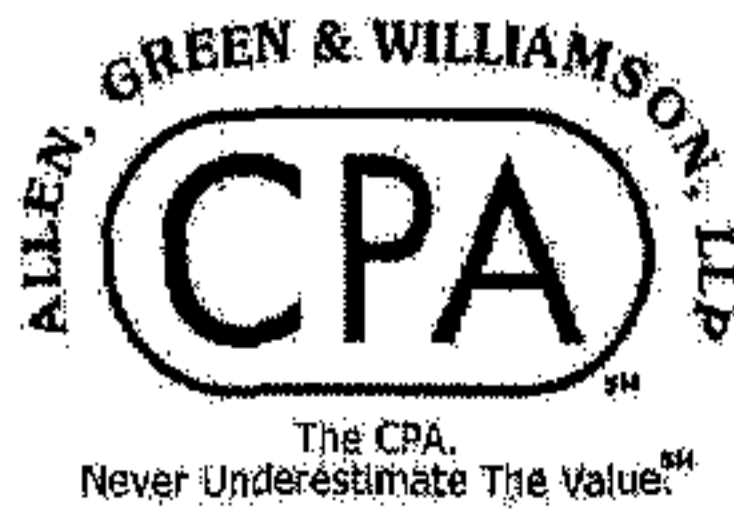
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## **Independent Accountants' Report on Applying Agreed-Upon Procedures**

Grant Parish School Board  
Colfax, Louisiana

We have performed the procedures identified as "Procedures" in the following pages, which were agreed to by the management of Grant Parish School Board, solely to assist you in evaluating the operations of the Student Activity Funds at each school at April 30, 2002. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report.

Consequently, we make no representation regarding the sufficiency of the procedures described either for the purpose for which this report has been requested or for any other purpose.

We were not engaged to, and did not, perform an audit, the objective of which would be the expression of an opinion on the procedures. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the Board and management of Grant Parish School Board, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.

*Allen, Green & Company, LLP*

ALLEN, GREEN & COMPANY, LLP

Monroe, Louisiana  
May 2, 2002

## **Colfax Elementary School**

**Grant Parish School Board**

**Colfax Elementary School  
Student Activity Funds  
Agreed-Upon Procedures  
April 30, 2002**

<b>PROCEDURES</b>	<b>FINDINGS</b>
<b>Cash and Cash Equivalents</b>	
<p>1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:</p> <p>a. Verify the mathematical accuracy of the reconciliations.</p> <p>b. Agree the balance per the bank statement to the amount on the bank reconciliation.</p> <p>c. Compare the reconciled book balance to the general ledger for the bank account.</p> <p>d. Determine the propriety of deposits in transit.</p> <p>e. Examine all interfund transfers.</p> <p>f. Support the outstanding checks by comparing to the checks clearing in subsequent month bank statement.</p> <p>g. Ensure that all checks on the bank statement are accounted for.</p> <p>h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.</p> <p>i. Investigate any outstanding checks which are over 90 days old.</p>	<p>1. We obtained bank reconciliations for the bank account for October 2001 and January 2002. We noted the following:</p> <p>a. No exceptions noted.</p> <p>b. No exceptions noted.</p> <p>c. No exceptions noted.</p> <p>d. No deposits in transit.</p> <p>e. No interfund transfers.</p> <p>f. No exceptions noted.</p> <p>g. No exceptions noted.</p> <p>h. No exceptions noted.</p> <p>i. No outstanding checks over 90 days old</p>

**Grant Parish School Board**

**Colfax Elementary School  
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<b>PROCEDURES</b>	<b>FINDINGS</b>
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<b>Receipts</b>	
<ol style="list-style-type: none"><li>1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than three days' receipts.</li><li>2. Select 15 receipts on a random basis and perform the following procedures:<ol style="list-style-type: none"><li>a. Trace to validated deposit slip.</li><li>b. Determine deposit was made on a timely basis.</li><li>c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.</li><li>d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/ receipt, concessions inventory or admission ticket reconciliation.</li></ol></li></ol>	<ol style="list-style-type: none"><li>1. There was no cash on hand that had been receipted while on premises.</li><li>2. Of the 15 receipts tested, we noted the following:<ol style="list-style-type: none"><li>a. No exceptions noted.</li><li>b. No exceptions noted.</li><li>c. No exceptions noted.</li><li>d. One receipt was \$3 more than the supporting documentation.</li></ol></li></ol>

**Grant Parish School Board**

**Colfax Elementary School  
Student Activity Funds  
Agreed-Upon Procedures  
April 30, 2002**

<b>PROCEDURES</b>	<b>FINDINGS</b>
<b>Expenditures</b>	
<ol style="list-style-type: none"><li>1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.</li><li>2. Select 25 disbursements on a random basis and test for the following attributes:<ol style="list-style-type: none"><li>a. Documentation is canceled to prevent duplicate payment.</li><li>b. Check is signed by authorized personnel.</li><li>c. Evidence of receipts of goods or services.</li><li>d. Invoice amount agrees with check amount.</li><li>e. Charge is supported by proper documentation.</li><li>f. Endorsement agrees with payee.</li><li>g. Invoice date is current when compared to date of check.</li><li>h. Accounting distribution/classification is consistent and correctly posted.</li><li>i. Charge appears to be necessary and reasonable.</li><li>j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.</li></ol></li></ol>	<ol style="list-style-type: none"><li>1. Reviewed documentation for checks, no exceptions were noted.</li><li>2. Of the 25 disbursements tested, we noted the following:<ol style="list-style-type: none"><li>a. No exceptions noted.</li><li>b. No exceptions noted.</li><li>c. No exceptions noted.</li><li>d. One invoice did not agree with check amount.</li><li>e. No exceptions noted.</li><li>f. No exceptions noted.</li><li>g. Two invoices were not current when compared to date of check.</li><li>h. No exceptions noted.</li><li>i. No exceptions noted.</li><li>j. No exceptions noted.</li></ol></li></ol>



**Grant Parish School Board**

**Colfax Elementary School  
Student Activity Funds  
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April 30, 2002**

<b>PROCEDURES</b>	<b>FINDINGS</b>
<b>Financial Reporting</b>	
1. Compare receipts by type to the prior year and obtain explanations for significant variances.	1. No exceptions noted.
2. Compare disbursements by type to the prior year and obtain explanations for significant variances.	
3. For schools which do not submit records to the central office, select financial reports for two months and trace amounts reported to general ledger.	

## **Dry Prong Junior High School**

**Grant Parish School Board**

**Dry Prong Junior High School  
Student Activity Funds  
Agreed-Upon Procedures  
April 30, 2002**

<b>PROCEDURES</b>	<b>FINDINGS</b>
<b>Cash and Cash Equivalents</b>	
<p>1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:</p> <p>a. Verify the mathematical accuracy of the reconciliations.</p> <p>b. Agree the balance per the bank statement to the amount on the bank reconciliation.</p> <p>c. Compare the reconciled book balance to the general ledger for the bank account.</p> <p>d. Determine the propriety of deposits in transit.</p> <p>e. Examine all interfund transfers.</p> <p>f. Support the outstanding checks by comparing to the checks clearing in subsequent month bank statement.</p> <p>g. Ensure that all checks on the bank statements are accounted for.</p> <p>h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.</p> <p>i. Investigate any outstanding checks which are over 90 days old.</p>	<p>1. We obtained bank reconciliations for the bank account for October 2001 and January 2002. We noted the following:</p> <p>a. No exceptions noted.</p> <p>b. No exceptions noted.</p> <p>c. No exceptions noted.</p> <p>d. No exceptions noted.</p> <p>e. No exceptions noted.</p> <p>f. No exceptions noted.</p> <p>g. No exceptions noted.</p> <p>h. No exceptions noted.</p> <p>i. There appears to be checks on the outstanding check list which should be voided.</p>

**Grant Parish School Board**  
**Dry Prong Junior High School**  
**Student Activity Funds**  
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<b>PROCEDURES</b>	<b>FINDINGS</b>
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<b>Receipts</b>	
<ol style="list-style-type: none"> <li>1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than three days receipts.</li> <li>2. Select 15 receipts on a random basis and perform the following procedures: <ol style="list-style-type: none"> <li>a. Trace to validated deposit slip.</li> <li>b. Determine deposit was made on a timely basis.</li> <li>c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.</li> <li>d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/ receipt, concessions inventory or admission ticket reconciliation.</li> </ol> </li> </ol>	<ol style="list-style-type: none"> <li>1. There was no cash on hand at the time the agreed-upon procedures were performed.</li> <li>2. Of the 15 receipts tested, we noted the following: <ol style="list-style-type: none"> <li>a. No exceptions noted.</li> <li>b. Three deposits were not made on a timely basis.</li> <li>c. No exceptions noted.</li> <li>d. One receipt was \$1.00 more than support.</li> </ol> </li> </ol>

**Grant Parish School Board**  
**Dry Prong Junior High School**  
**Student Activity Funds**  
**Agreed-Upon Procedures**  
**April 30, 2002**

PROCEDURES	FINDINGS
<b>Expenditures</b>	
<ol style="list-style-type: none"> <li>1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.</li> <li>2. Select 25 disbursements on a random basis and test for the following attributes: <ol style="list-style-type: none"> <li>a. Documentation is canceled to prevent duplicate payment.</li> <li>b. Check is signed by authorized personnel.</li> <li>c. Evidence of receipts of goods or services.</li> <li>d. Invoice amount agrees with check amount.</li> <li>e. Charge is supported by proper documentation.</li> <li>f. Endorsement agrees with payee.</li> <li>g. Invoice date is current when compared to date of check.</li> <li>h. Accounting distribution/classification is consistent and correctly posted.</li> <li>i. Charge appears to be necessary and reasonable.</li> <li>j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.</li> </ol> </li> </ol>	<ol style="list-style-type: none"> <li>1. Reviewed documentation for checks; no exceptions were noted.</li> <li>2. Of the 25 disbursements tested, we noted the following: <ol style="list-style-type: none"> <li>a. No exceptions noted.</li> <li>b. No exceptions noted.</li> <li>c. No exceptions noted.</li> <li>d. No exceptions noted.</li> <li>e. One check was not supported by proper documentation.</li> <li>f. No exceptions noted.</li> <li>g. Two invoices were not current when compared to date of check.</li> <li>h. No exceptions noted.</li> <li>i. No exceptions noted.</li> <li>j. No exceptions noted.</li> </ol> </li> </ol>

**Grant Parish School Board**

**Dry Prong Junior High School  
Student Activity Funds  
Agreed-Upon Procedures  
April 30, 2002**

<b>PROCEDURES</b>	<b>FINDINGS</b>
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<b>Financial Reporting</b>	
1. Compare receipts by type to the prior year and obtain explanations for significant variances.	1. No exceptions noted.
2. Compare disbursements by type to the prior year and obtain explanations for significant variances.	2. No exceptions noted.
3. For schools which do not submit records to the central office, select financial reports for two months and trace amounts reported to general ledger.	3. Does not apply.

## **Georgetown High School**

**Grant Parish School Board**

**Georgetown High School  
Student Activity Funds  
Agreed-Upon Procedures  
April 30, 2002**

<b>PROCEDURES</b>	<b>FINDINGS</b>
<b>Cash and Cash Equivalents</b>	
<p>1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:</p> <ul style="list-style-type: none"><li>a. Verify the mathematical accuracy of the reconciliations.</li><li>b. Agree the balance per the bank statement to the amount on the bank reconciliation.</li><li>c. Compare the reconciled book balance to the general ledger for the bank account.</li><li>d. Determine the propriety of deposits in transit.</li><li>e. Examine all interfund transfers.</li><li>f. Support the outstanding checks by comparing to the checks clearing in subsequent month bank statement.</li><li>g. Ensure that all checks on the bank statement are accounted for.</li><li>h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.</li><li>i. Investigate any outstanding checks which are over 90 days old.</li></ul>	<p>1. We obtained bank reconciliations for October 2001 and January 2002. We noted the following:</p> <ul style="list-style-type: none"><li>a. No exceptions noted.</li><li>b. No exceptions noted.</li><li>c. No exceptions noted.</li><li>d. No exceptions noted.</li><li>e. No exceptions noted.</li><li>f. No exceptions noted.</li><li>g. No exceptions noted.</li><li>h. No exceptions noted.</li><li>i. No exceptions noted.</li></ul>



**Grant Parish School Board**

**Georgetown High School  
Student Activity Funds  
Agreed-Upon Procedures  
April 30, 2002**

<b>PROCEDURES</b>	<b>FINDINGS</b>
<b>Receipts</b>	
<ol style="list-style-type: none"><li>1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than three days receipts.</li><li>2. Select 15 receipts on a random basis and perform the following procedures:<ol style="list-style-type: none"><li>a. Trace to validated deposit slip.</li><li>b. Determine deposit was made on a timely basis.</li><li>c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.</li><li>d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/ receipt, concessions inventory or admission ticket reconciliation.</li></ol></li></ol>	<ol style="list-style-type: none"><li>1. There was no cash on hand that had been receipted while on premises.</li><li>2. Of the 15 receipts tested, we noted the following:<ol style="list-style-type: none"><li>a. No exceptions noted.</li><li>b. No exceptions noted.</li><li>c. No exceptions noted.</li><li>d. One receipt was posted to an incorrect account.</li></ol></li></ol>

**Grant Parish School Board**

**Georgetown High School  
Student Activity Funds  
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April 30, 2002**

<b>PROCEDURES</b>	<b>FINDINGS</b>
<b>Expenditures</b>	
<ol style="list-style-type: none"><li>1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.</li><li>2. Select 25 disbursements on a random basis and test for the following attributes:<ol style="list-style-type: none"><li>a. Documentation is canceled to prevent duplicate payment.</li><li>b. Check is signed by authorized personnel.</li><li>c. Evidence of receipts of goods or services.</li><li>d. Invoice amount agrees with check amount.</li><li>e. Charge is supported by proper documentation.</li><li>f. Endorsement agrees with payee.</li><li>g. Invoice date is current when compared to date of check.</li><li>h. Accounting distribution/classification is consistent and correctly posted.</li><li>i. Charge appears to be necessary and reasonable.</li><li>j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.</li></ol></li></ol>	<ol style="list-style-type: none"><li>1. Reviewed the month of March 2002 and it appears that the checks were written timely and adequate documentation was attached.</li><li>2. Of the 25 disbursements tested, we noted the following:<ol style="list-style-type: none"><li>a. No exceptions noted.</li><li>b. Twenty-five instances of check being signed by only the principal.</li><li>c. No exceptions noted.</li><li>d. No exceptions noted.</li><li>e. No exceptions noted.</li><li>f. Unable to test due to bank only sending copies of the front of the checks.</li><li>g. Two invoice dates were not current when compared to date of check.</li><li>h. No exceptions noted.</li><li>i. No exceptions noted.</li><li>j. One instance of purchasing policy not being followed, sales tax was paid.</li></ol></li></ol>

**Grant Parish School Board**

**Georgetown High School  
Student Activity Funds  
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<b>PROCEDURES</b>	<b>FINDINGS</b>
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<b>Financial Reporting</b>	
1. Compare receipts by type to the prior year and obtain explanations for significant variances.	1. No exceptions noted.
2. Compare disbursements by type to the prior year and obtain explanations for significant variances.	2. No exceptions noted.
3. For schools which do not submit records to the central office, select financial reports for two months and trace amounts reported to general ledger.	3. Does not apply.

## **Grant High School**

**Grant Parish School Board**

**Grant High School  
Student Activity Funds  
Agreed-Upon Procedures  
April 30, 2002**

<b>PROCEDURES</b>	<b>FINDINGS</b>
<b>Cash and Cash Equivalents</b>	
<p>1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:</p> <ul style="list-style-type: none"><li>a. Verify the mathematical accuracy of the reconciliations.</li><li>b. Agree the balance per the bank statement to the amount on the bank reconciliation.</li><li>c. Compare the reconciled book balance to the general ledger for the bank account.</li><li>d. Determine the propriety of deposits in transit.</li><li>e. Examine all interfund transfers.</li><li>f. Support the outstanding checks by comparing to the checks clearing in subsequent month bank statement.</li><li>g. Ensure that all checks on the bank statement are accounted for.</li><li>h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.</li><li>i. Investigate any outstanding checks which are over 90 days old.</li></ul>	<p>1. We obtained bank reconciliations for October 2001 and January 2002. We noted the following:</p> <ul style="list-style-type: none"><li>a. No exceptions noted.</li><li>b. No exceptions noted.</li><li>c. No exceptions noted.</li><li>d. No deposits in transit.</li><li>e. No exceptions noted.</li><li>f. No exceptions noted.</li><li>g. No exceptions noted.</li><li>h. No exceptions noted.</li><li>i. No exceptions noted.</li></ul>

**Grant Parish School Board**

**Grant High School  
Student Activity Funds  
Agreed-Upon Procedures  
April 30, 2002**

<b>PROCEDURES</b>	<b>FINDINGS</b>
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<b>Receipts</b>	
<ol style="list-style-type: none"><li>1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than three days receipts.</li><li>2. Select 15 receipts on a random basis and perform the following procedures:<ol style="list-style-type: none"><li>a. Trace to validated deposit slip.</li><li>b. Determine deposit was made on a timely basis.</li><li>c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.</li><li>d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/ receipt, concessions inventory or admission ticket reconciliation.</li></ol></li></ol>	<ol style="list-style-type: none"><li>1. There was no cash on hand at the time the agreed-upon procedures were performed.</li><li>2. Of the 15 receipts tested, we noted the following:<ol style="list-style-type: none"><li>a. No exceptions noted.</li><li>b. One deposit was made before the date on the receipt.</li><li>c. No exceptions noted.</li><li>d. One receipt could not be traced to support.</li></ol></li></ol>

**Grant Parish School Board**

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<b>PROCEDURES</b>	<b>FINDINGS</b>
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<b>Expenditures</b>	
<ol style="list-style-type: none"><li>1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.</li><li>2. Select 25 disbursements on a random basis and test for the following attributes:<ol style="list-style-type: none"><li>a. Documentation is canceled to prevent duplicate payment.</li><li>b. Check is signed by authorized personnel.</li><li>c. Evidence of receipts of goods or services.</li><li>d. Invoice amount agrees with check amount.</li><li>e. Charge is supported by proper documentation.</li><li>f. Endorsement agrees with payee.</li><li>g. Invoice date is current when compared to date of check.</li><li>h. Accounting distribution/classification is consistent and correctly posted.</li><li>i. Charge appears to be necessary and reasonable.</li><li>j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.</li></ol></li></ol>	<ol style="list-style-type: none"><li>1. Found three disbursements which did not have proper documentation.</li><li>2. Of the 25 disbursements tested, we noted the following:<ol style="list-style-type: none"><li>a. No exceptions noted.</li><li>b. No exceptions noted.</li><li>c. No exceptions noted.</li><li>d. No exceptions noted.</li><li>e. Three disbursements were made from copy of invoice.</li><li>f. No exceptions noted.</li><li>g. Two invoice dates were not current when compared to date of check.</li><li>h. No exceptions noted.</li><li>i. No exceptions noted.</li><li>j. No exceptions noted.</li></ol></li></ol>



**Grant Parish School Board**

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<b>PROCEDURES</b>	<b>FINDINGS</b>
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<b>Financial Reporting</b>	
1. Compare receipts by type to the prior year and obtain explanations for significant variances.	1. No exceptions noted.
2. Compare disbursements by type to the prior year and obtain explanations for significant variances.	2. No exceptions noted.
3. For schools which do not submit records to the central office, select financial reports for two months and trace amounts reported to general ledger.	3. Does not apply.



## **Montgomery High School**

**Grant Parish School Board**

**Montgomery High School  
Student Activity Funds  
Agreed-Upon Procedures  
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<b>PROCEDURES</b>	<b>FINDINGS</b>
<b>Cash and Cash Equivalents</b>	
<p>1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:</p> <p>a. Verify the mathematical accuracy of the reconciliations.</p> <p>b. Agree the balance per the bank statement to the amount on the bank reconciliation.</p> <p>c. Compare the reconciled book balance to the general ledger for the bank account.</p> <p>d. Determine the propriety of deposits in transit.</p> <p>e. Examine all interfund transfers.</p> <p>f. Support the outstanding checks by comparing to the checks clearing in subsequent month bank statement.</p> <p>g. Ensure that all checks on the bank statement are accounted for.</p> <p>h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.</p> <p>i. Investigate any outstanding checks which are over 90 days old.</p>	<p>1. We obtained bank reconciliations for October 2001 and February 2002. We noted the following:</p> <p>a. No exceptions noted.</p> <p>b. No exceptions noted.</p> <p>c. No exceptions noted.</p> <p>d. No exceptions noted.</p> <p>e. No exceptions noted.</p> <p>f. No exceptions noted.</p> <p>g. No exceptions noted.</p> <p>h. No exceptions noted.</p> <p>i. No exceptions noted.</p>

**Grant Parish School Board**

**Montgomery High School  
Student Activity Funds  
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<b>PROCEDURES</b>	<b>FINDINGS</b>
<b>Receipts</b>	
<ol style="list-style-type: none"><li>1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than three days receipts.</li><li>2. Select 15 receipts on a random basis and perform the following procedures:<ol style="list-style-type: none"><li>a. Trace to validated deposit slip.</li><li>b. Determine deposit was made on a timely basis.</li><li>c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.</li><li>d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation.</li></ol></li></ol>	<ol style="list-style-type: none"><li>1. There was no cash on hand at the time the agreed-upon procedures were performed.</li><li>2. Of the 15 receipts tested, we noted the following:<ol style="list-style-type: none"><li>a. No exceptions noted.</li><li>b. No exceptions noted.</li><li>c. No exceptions noted.</li><li>d. There were no reconciliations available for canteen receipts. Ten of the fifteen receipts tested were for canteen.</li></ol></li></ol>

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<b>PROCEDURES</b>	<b>FINDINGS</b>
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<b>Expenditures</b>	
<ol style="list-style-type: none"><li>1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.</li><li>2. Select 25 disbursements on a random basis and test for the following attributes:<ol style="list-style-type: none"><li>a. Documentation is canceled to prevent duplicate payment.</li><li>b. Check is signed by authorized personnel.</li><li>c. Evidence of receipts of goods or services.</li><li>d. Invoice amount agrees with check amount.</li><li>e. Charge is supported by proper documentation.</li><li>f. Endorsement agrees with payee.</li><li>g. Invoice date is current when compared to date of check.</li><li>h. Accounting distribution/classification is consistent and correctly posted.</li><li>i. Charge appears to be necessary and reasonable.</li><li>j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.</li></ol></li></ol>	<ol style="list-style-type: none"><li>1. One invoice was not paid timely due to dispute of amount owed.</li><li>2. Of the 25 disbursements tested, we noted the following:<ol style="list-style-type: none"><li>a. No exceptions noted.</li><li>b. No exceptions noted.</li><li>c. No exceptions noted.</li><li>d. No exceptions noted.</li><li>e. No exceptions noted.</li><li>f. No exceptions noted.</li><li>g. No exceptions noted.</li><li>h. No exceptions noted.</li><li>i. No exceptions noted.</li><li>j. No exceptions noted.</li></ol></li></ol>

**Grant Parish School Board**

**Montgomery High School  
Student Activity Funds  
Agreed-Upon Procedures  
April 30, 2002**

<b>PROCEDURES</b>	<b>FINDINGS</b>
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<b>Financial Reporting</b>	
1. Compare receipts by type to the prior year and obtain explanations for significant variances.	1. No exceptions noted.
2. Compare disbursements by type to the prior year and obtain explanations for significant variances.	2. No exceptions noted.
3. For schools which do not submit records to the central office, select financial reports for two months and trace amounts reported to general ledger.	3. Does not apply.

## **Pollock Elementary School**

**Grant Parish School Board**

**Pollock Elementary School  
Student Activity Funds  
Agreed-Upon Procedures  
April 30, 2002**

<b>PROCEDURES</b>	<b>FINDINGS</b>
<b>Cash and Cash Equivalents</b>	
<p>1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:</p> <ul style="list-style-type: none"><li>a. Verify the mathematical accuracy of the reconciliations.</li><li>b. Agree the balance per the bank statement to the amount on the bank reconciliation.</li><li>c. Compare the reconciled book balance to the general ledger for the bank account.</li><li>d. Determine the propriety of deposits in transit.</li><li>e. Examine all interfund transfers.</li><li>f. Support the outstanding checks by comparing to the checks clearing in subsequent month bank statement.</li><li>g. Ensure that all checks on the bank statement are accounted for.</li><li>h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.</li><li>i. Investigate any outstanding checks which are over 90 days old.</li></ul>	<p>1. We obtained bank reconciliations for October 2001 and January 2002. We noted the following:</p> <ul style="list-style-type: none"><li>a. No exceptions noted.</li><li>b. No exceptions noted.</li><li>c. No exceptions noted.</li><li>d. No deposits in transit.</li><li>e. No exceptions noted.</li><li>f. No exceptions noted.</li><li>g. No exceptions noted.</li><li>h. No exceptions noted.</li><li>i. No outstanding checks over 90 days old.</li></ul>

**Grant Parish School Board**

**Pollock Elementary School  
Student Activity Funds  
Agreed-Upon Procedures  
April 30, 2002**

<b>PROCEDURES</b>	<b>FINDINGS</b>
<b>Receipts</b>	
<ol style="list-style-type: none"><li>1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than three days receipts.</li><li>2. Select 15 receipts on a random basis and perform the following procedures:<ol style="list-style-type: none"><li>a. Trace to validated deposit slip.</li><li>b. Determine deposit was made on a timely basis.</li><li>c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.</li><li>d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/ receipt, concessions inventory or admission ticket reconciliation.</li></ol></li></ol>	<ol style="list-style-type: none"><li>1. There were no monies on hand at the time the agreed-upon procedures were performed.</li><li>2. Of the 15 receipts tested, we noted the following:<ol style="list-style-type: none"><li>a. No exceptions noted.</li><li>b. One deposit was made before receipt was written.</li><li>c. No exceptions noted.</li><li>d. Two receipts could not be traced to proper documentation.</li></ol></li></ol>



**Grant Parish School Board**

**Pollock Elementary School  
Student Activity Funds  
Agreed-Upon Procedures  
April 30, 2002**

<b>PROCEDURES</b>	<b>FINDINGS</b>
<b>Expenditures</b>	
1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.	1. No exceptions noted in the month of March.
2. Select 25 disbursements on a random basis and test for the following attributes:  a. Documentation is canceled to prevent duplicate payment.  b. Check is signed by authorized personnel.  c. Evidence of receipts of goods or services.  d. Invoice amount agrees with check amount.  e. Charge is supported by proper documentation.  f. Endorsement agrees with payee.  g. Invoice date is current when compared to date of check.  h. Accounting distribution/classification is consistent and correctly posted.  i. Charge appears to be necessary and reasonable.  j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.	2. Of the 25 disbursements tested, we noted the following:  a. No exceptions noted.  b. No exceptions noted.  c. No exceptions noted.  d. No exceptions noted.  e. No exceptions noted.  f. No exceptions noted.  g. Two exceptions noted.  h. No exceptions noted.  i. No exceptions noted.  j. No exceptions noted.

**Grant Parish School Board**

**Pollock Elementary School  
Student Activity Funds  
Agreed-Upon Procedures  
April 30, 2002**

<b>PROCEDURES</b>	<b>FINDINGS</b>
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<b>Financial Reporting</b>	
1. Compare receipts by type to the prior year and obtain explanations for significant variances.	1. No exceptions noted.
2. Compare disbursements by type to the prior year and obtain explanations for significant variances.	2. No exceptions noted.
3. For schools which do not submit records to the central office, select financial reports for two months and trace amounts reported to general ledger.	3. Does not apply.

## **South Grant Elementary School**

**Grant Parish School Board**

**South Grant Elementary School  
Student Activity Funds  
Agreed-Upon Procedures  
April 30, 2002**

<b>PROCEDURES</b>	<b>FINDINGS</b>
<b>Cash and Cash Equivalents</b>	
<p>1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:</p> <ul style="list-style-type: none"><li>a. Verify the mathematical accuracy of the reconciliations.</li><li>b. Agree the balance per the bank statement to the amount on the bank reconciliation.</li><li>c. Compare the reconciled book balance to the general ledger for the bank account.</li><li>d. Determine the propriety of deposits in transit.</li><li>e. Examine all interfund transfers.</li><li>f. Support the outstanding checks by comparing to the checks clearing in subsequent month bank statement.</li><li>g. Ensure that all checks on the bank statement are accounted for.</li><li>h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.</li><li>i. Investigate any outstanding checks which are over 90 days old.</li></ul>	<p>1. We obtained bank reconciliations for October 2001 and January 2002. We noted the following:</p> <ul style="list-style-type: none"><li>a. No exceptions noted.</li><li>b. No exceptions noted.</li><li>c. No exceptions noted.</li><li>d. No deposits in transit.</li><li>e. No exceptions noted.</li><li>f. No exceptions noted.</li><li>g. No exceptions noted.</li><li>h. No exceptions noted.</li><li>i. There are several checks outstanding over 90 days old which should be voided.</li></ul>

**Grant Parish School Board**

**South Grant Elementary School  
Student Activity Funds  
Agreed-Upon Procedures  
April 30, 2002**

<b>PROCEDURES</b>	<b>FINDINGS</b>
<b>Receipts</b>	
<ol style="list-style-type: none"><li>1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than three days receipts.</li><li>2. Select 15 receipts on a random basis and perform the following procedures:<ol style="list-style-type: none"><li>a. Trace to validated deposit slip.</li><li>b. Determine deposit was made on a timely basis.</li><li>c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.</li><li>d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation.</li></ol></li></ol>	<ol style="list-style-type: none"><li>1. There were no monies on hand at the time the agreed-upon procedures were performed.</li><li>2. Of the 15 receipts tested, we noted the following:<ol style="list-style-type: none"><li>a. No exceptions noted.</li><li>b. No exceptions noted.</li><li>c. No exceptions noted.</li><li>d. Two receipts could not be traced to proper documentation.</li></ol></li></ol>

**Grant Parish School Board**

**South Grant Elementary School  
Student Activity Funds  
Agreed-Upon Procedures  
April 30, 2002**

<b>PROCEDURES</b>	<b>FINDINGS</b>
<b>Expenditures</b>	
<ol style="list-style-type: none"><li>1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.</li><li>2. Select 25 disbursements on a random basis and test for the following attributes:<ol style="list-style-type: none"><li>a. Documentation is canceled to prevent duplicate payment.</li><li>b. Check is signed by authorized personnel.</li><li>c. Evidence of receipts of goods or services.</li><li>d. Invoice amount agrees with check amount.</li><li>e. Charge is supported by proper documentation.</li><li>f. Endorsement agrees with payee.</li><li>g. Invoice date is current when compared to date of check.</li><li>h. Accounting distribution/classification is consistent and correctly posted.</li><li>i. Charge appears to be necessary and reasonable.</li><li>j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.</li></ol></li></ol>	<ol style="list-style-type: none"><li>1. Reviewed documentation for checks, no exceptions were noted.</li><li>2. Of the 25 disbursements tested, we noted the following:<ol style="list-style-type: none"><li>a. No exceptions noted.</li><li>b. No exceptions noted.</li><li>c. No exceptions noted.</li><li>d. No exceptions noted.</li><li>e. No exceptions noted.</li><li>f. No exceptions noted.</li><li>g. No exceptions noted.</li><li>h. No exceptions noted.</li><li>i. No exceptions noted.</li><li>j. No exceptions noted.</li></ol></li></ol>

**Grant Parish School Board**

**South Grant Elementary School  
Student Activity Funds  
Agreed-Upon Procedures  
April 30, 2002**

<b>PROCEDURES</b>	<b>FINDINGS</b>
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<b>Financial Reporting</b>	
1. Compare receipts by type to the prior year and obtain explanations for significant variances.	1. No exceptions noted.
2. Compare disbursements by type to the prior year and obtain explanations for significant variances.	2. No exceptions noted.
3. For schools which do not submit records to the central office, select financial reports for two months and trace amounts reported to general ledger.	3. Does not apply.

## **Verda Elementary School**



**Grant Parish School Board**

**Verda Elementary School  
Student Activity Funds  
Agreed-Upon Procedures  
April 30, 2002**

<b>PROCEDURES</b>	<b>FINDINGS</b>
<b>Cash and Cash Equivalents</b>	
<p>1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:</p> <p>a. Verify the mathematical accuracy of the reconciliations.</p> <p>b. Agree the balance per the bank statement to the amount on the bank reconciliation.</p> <p>c. Compare the reconciled book balance to the general ledger for the bank account.</p> <p>d. Determine the propriety of deposits in transit.</p> <p>e. Examine all interfund transfers.</p> <p>f. Support the outstanding checks by comparing to the checks clearing in subsequent month bank statement.</p> <p>g. Ensure that all checks on the bank statement are accounted for.</p> <p>h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.</p> <p>i. Investigate any outstanding checks which are over 90 days old.</p>	<p>1. We obtained bank reconciliations for October 2001 and January 2002. We noted the following:</p> <p>a. No exceptions noted.</p> <p>b. No exceptions noted.</p> <p>c. No exceptions noted.</p> <p>d. No exceptions noted.</p> <p>e. No exceptions noted.</p> <p>f. No exceptions noted.</p> <p>g. No exceptions noted.</p> <p>h. No exceptions noted.</p> <p>i. No checks outstanding over 90 days old.</p>

**Grant Parish School Board**

**Verda Elementary School  
Student Activity Funds  
Agreed-Upon Procedures  
April 30, 2002**

<b>PROCEDURES</b>	<b>FINDINGS</b>
<b>Receipts</b>	
<ol style="list-style-type: none"><li>1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than three days receipts.</li><li>2. Select 15 receipts on a random basis and perform the following procedures:<ol style="list-style-type: none"><li>a. Trace to validated deposit slip.</li><li>b. Determine deposit was made on a timely basis.</li><li>c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.</li><li>d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation.</li></ol></li></ol>	<ol style="list-style-type: none"><li>1. A cash count was performed April 30, 2002. All monies had been receipted and did not represent no more than three days' receipts.</li><li>2. Of the 15 receipts tested, we noted the following:<ol style="list-style-type: none"><li>a. No exceptions noted.</li><li>b. Two deposits were not made on a timely basis.</li><li>c. No exceptions noted.</li><li>d. No exceptions noted.</li></ol></li></ol>

**Grant Parish School Board**

**Verda Elementary School  
Student Activity Funds  
Agreed-Upon Procedures  
April 30, 2002**

<b>PROCEDURES</b>	<b>FINDINGS</b>
<b>Expenditures</b>	
<ol style="list-style-type: none"><li>1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.</li><li>2. Select 25 disbursements on a random basis and test for the following attributes:<ol style="list-style-type: none"><li>a. Documentation is canceled to prevent duplicate payment.</li><li>b. Check is signed by authorized personnel.</li><li>c. Evidence of receipts of goods or services.</li><li>d. Invoice amount agrees with check amount.</li><li>e. Charge is supported by proper documentation.</li><li>f. Endorsement agrees with payee.</li><li>g. Invoice date is current when compared to date of check.</li><li>h. Accounting distribution/classification is consistent and correctly posted.</li><li>i. Charge appears to be necessary and reasonable.</li><li>j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.</li></ol></li></ol>	<ol style="list-style-type: none"><li>1. One check was noted which had not been paid timely.</li><li>2. Of the 25 disbursements tested, we noted the following:<ol style="list-style-type: none"><li>a. No exceptions noted.</li><li>b. No exceptions noted.</li><li>c. No exceptions noted.</li><li>d. No exceptions noted.</li><li>e. No exceptions noted.</li><li>f. No exceptions noted.</li><li>g. No exceptions noted.</li><li>h. No exceptions noted.</li><li>i. No exceptions noted.</li><li>j. No exceptions noted.</li></ol></li></ol>

**Grant Parish School Board**

**Verda Elementary School  
Student Activity Funds  
Agreed-Upon Procedures  
April 30, 2002**

<b>PROCEDURES</b>	<b>FINDINGS</b>
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<b>Financial Reporting</b>	
1. Compare receipts by type to the prior year and obtain explanations for significant variances.	1. No exceptions noted.
2. Compare disbursements by type to the prior year and obtain explanations for significant variances.	2. No exceptions noted.
3. For schools which do not submit records to the central office, select financial reports for two months and trace amounts reported to general ledger.	3. Does not apply.

**Grant Parish School Board  
Colfax, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2002**

**Response to Findings**

**Grant Parish School Board  
Colfax, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2002**

The School Board will be performing monthly on-site reviews of its schools to verify that all implemented policies are being adhered to.